

Automatic Enrolment Pension Minimum Contribution Rates

Date	Employer Contribution	Employee Contribution	Total
Up until 5 April 2018	1%	1%	2%
6 April 2018 to 5 April 2019	2%	3%	5%
Current rates - 6 April 2019 onwards	3%	5%	8%

Vehicle and Fuel Benefits-in-kind

Tax: rates per business mile

Type of vehicle	First 10,000 miles	Above 10,000 miles
Cars and vans	45p	25p
Motorcycles	24p	24p
Bikes	20p	20p
Passengers	5p	5p

Advisory Fuel Rates from 1 March 2020

Engine size	Petrol - amount per mile	LPG - amount per mile
1400cc or less	10 pence	7 pence
1401cc to 2000cc	12 pence	8 pence
Over 2000cc	18 pence	12 pence

Engine size	Diesel - amount per mile
1600cc or less	9 pence
1601cc to 2000cc	11 pence
Over 2000cc	12 pence

Hybrid cars are treated as either petrol or diesel cars for this purpose. The Advisory Electricity Rate for fully electric cars is 4 pence per mile. Electricity is not a fuel for car fuel benefit purposes.




Key Payroll Dates

Date	Payroll Event
1 st April 2021	New National Living Wage and Minimum Wage rates become effective
6 th April 2021	New Tax Year Begins. New tax/NICs bands and thresholds become effective
19 th April 2021	Deadline for final RTI submission of the year
31 st May 2021	Issue P60s to employees
6 th July 2021	Return Forms P11D to HMRC
19 th July 2021	Class 1A payment due (P11Ds) if paying by cheque
22 nd July 2021	Class 1A payment due (P11Ds) if paying electronically
19 th October 2021	Class 1B payment due (PSAs) if paying by cheque
22 nd October 2021	Class 1B payment due (PSAs) if paying electronically

Public Holidays UK 2021/2022

Holiday	Date
Good Friday	Fri 02 Apr 2021
Early May Bank Holiday	Mon 03 May 2021
Easter Monday	Mon 05 May 2021
Spring Bank Holiday	Mon 31 May 2021
Summer Bank Holiday	Mon 30 Aug 2021
Christmas Day (Substitute Bank Holiday)	Mon 27 Dec 2021
Boxing Day (Substitute Bank Holiday)	Tue 28 Dec 2021
New Year's Day (Substitute Bank Holiday)	Mon 03 Jan 2022

To find out how **Paycheck Plus** can support your payroll processes visit

-  www.paycheckplus.co.uk
-  +44 (0)161 464 8720
-  enquiries@paycheckplus.co.uk

Paycheck Plus

UK Payroll Factcard 2021/2022



Minimum Wage

Year	23 & over	21 to 22	18 to 22	16 to 17	Apprentice
April 2021 (current rate)	£8.91	£8.36	£6.56	£4.62	£4.30

Income Tax Bands and Rates

The table shows the tax rates you pay in each band if you have a standard Personal Allowance of £12,570 in England and Northern Ireland.

Band	Taxable Income	Tax rate
Personal Allowance	Up to £12,570	0%
Basic rate	£12,571 to £37,700	20%
Higher rate	£37,701 to £150,000	40%
Additional rate	over £150,000	45%

Tax Code Letters

Letters	What they mean
L	You're entitled to the standard tax-free Personal Allowance
M	Marriage Allowance: you've received a transfer of %10 of your partner's Personal Allowance
N	Marriage Allowance: you've transferred %10 of your Personal Allowance to your partner
T	Your tax code includes other calculations to work out your Personal Allowance
OT	Your Personal Allowance has been used up, or you've started a new job and your employer does not have the details they need to give you a tax code
BR	All your income from this job or pension is taxed at the basic rate (usually used if you've got more than one job or pension)
DO	All your income from this job or pension is taxed at the higher rate (usually used if you've got more than one job or pension)
D1	All your income from this job or pension is taxed at the additional rate (usually used if you've got more than one job or pension)
NT	You're not paying any tax on this income
S	Your income or pension is taxed using the rates in Scotland
C	Your income or pension is taxed using the rates in Wales

Income Tax Allowances

	2021 to 2022
Personal allowance	£12,570 (pa)
Income Limit for Personal Allowance	£100,000
Married/civil partners transferable allowance	£1,250
Blind persons allowance	£2,500

National Insurance Contributions

Year	Employment Allowance
2021	£4,000 (pa)
2020	£4,000 (pa)

Class 1 NIC Thresholds

Band	Weekly	Monthly	Annual
Lower Earnings Limit (LEL)	£120	£520	£6,240
Primary Threshold (PT)	£184	£ 797	£9,568
Secondary Threshold (ST)	£170	£ 737	£8,840
Upper Accrual Point (UAL)	N/A	N/A	N/A
Upper Earnings Limit (UEL)	£967	£4,189	£50,270
Upper Secondary Threshold (UST)	£967	£4,189	£50,270
Apprentice Upper Secondary Threshold (AUST)	£967	£4,189	£50,270

Class 1 National Insurance Rates

Rate	Employer's Contribution
Rate above the Secondary Threshold	13.80%
Rate below Upper Secondary Threshold	0%
Rate below Apprentice Upper Secondary Threshold	0%
Rebate for any employees in contracted-out pension schemes	N/A
Rebate for any employees in money-purchase schemes	N/A
Class 1A rate on expenses and benefits	13.80%

Class 1 National Insurance Rates (contd.)

Rate	Employee's Contribution
Between Primary Threshold and Upper Earnings Limit	12%
Above Upper Earnings Limit	2%
Rebate for employees in contracted-out workplace pension schemes	N/A
Married women's reduced rate between primary threshold and upper earnings limit	5.85%
Rate for employees deferring National Insurance	2%

Statutory Payments

Statutory Payments	Rate
SSP Rate (Weekly)	£151.97
SAP/SMP/SPBP Rate (Weekly)	£151.97
SPP Rate (Weekly)	£96.35

Statutory Sick Pay (SSP)

Statutory Sick Pay (SSP)	2020 to 2021	2021 to 2022
Minimum Average Earnings	£120	£120
Standard Rate	£95.85	£96.35

Pension Scheme Caps and Allowances

	2020 to 2021
Automatic enrolment earnings trigger	£10,000
Automatic enrolment lower qualifying earnings start point	£6,240
Automatic enrolment upper qualifying earnings limit	£50,270

Enrolment Pensions - Earning Thresholds

	Weekly	Monthly	Annual
Qualifying Earnings Lower Threshold	£120	£520	£6,240
Automatic Enrolment Trigger	£192	£833	£10,000
Qualifying Earnings Upper Threshold	£967	£4189	£50,270